

Form F-66 (IA-2) (7-13-2018)		<b>STATE OF IOWA</b>  <b>2018</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2018</b>	
<b>CITY OF _____, IOWA</b> <b>DUE: December 1, 2018</b>		<b>16207801300000</b> <b>City of Walnut</b> <b>P.O. Box 326</b> <b>Walnut, IA 51577</b>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	291,551		291,551	291,308
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	291,551		291,551	291,308
Delinquent property taxes	0		0	
TIF revenues	105,916		105,916	105,983
Other city taxes	159,702	0	159,702	285,568
Licenses and permits	3,147	0	3,147	1,450
Use of money and property	9,076	0	9,076	6,580
Intergovernmental	354,194	467,897	822,091	1,011,446
Charges for fees and service	80,886	199,962	280,848	372,500
Special assessments	0	0	0	
Miscellaneous	85,567	0	85,567	36,874
Other financing sources, including transfers in	174,843	867,497	1,042,340	1,506,684
<b>Total revenues and other sources</b>	1,264,882	1,535,356	2,800,238	3,618,393
<b>Expenditures and Other Financing Uses</b>				
Public safety	104,245	0	104,245	133,911
Public works	198,242	0	198,242	428,906
Health and social services	0	0	0	
Culture and recreation	78,661	0	78,661	184,408
Community and economic development	64,380	0	64,380	85,600
General government	217,487	0	217,487	242,464
Debt service	89,843	0	89,843	89,843
Capital projects	719,513	0	719,513	891,901
<b>Total governmental activities expenditures</b>	1,472,371	0	1,472,371	2,057,033
Business type activities	0	1,542,740	1,542,740	2,249,492
<b>Total ALL expenditures</b>	1,472,371	1,542,740	3,015,111	4,306,525
Other financing uses, including transfers out	186,710	5,000	191,710	264,128
<b>Total ALL expenditures/And other financing uses</b>	1,659,081	1,547,740	3,206,821	4,570,653
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-394,199	-12,384	-406,583	-952,260
Beginning fund balance July 1, 2017	1,964,031	359,545	2,323,576	2,323,576
Ending fund balance June 30, 2018	1,569,832	347,161	1,916,993	1,371,316

  

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

  

Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents
General obligation debt	\$ 685,000	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 170,000
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 1,979,673

  

CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk		Date Published/Posted 11-15-2018	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Shannon Wood	Telephone →	Area Code 712	Number 784-3443 Extension
Signature of Mayor or other City official (Name and Title)		Date signed 11/20/2018	

  

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018						CITY OF WALNUT						SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	198,361	93,190					291,551			291,551	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	198,361	93,190		0	0		291,551		T01	291,551	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	198,361	93,190		0	0	0	291,551			291,551	6					
7	<b>TIF revenues</b>			105,916				105,916		T01	105,916	7					
8	<b>Other city taxes</b>																
8	Utility tax replacement excise taxes	547						547		T15	547	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax	54,537						54,537		T19	54,537	13					
14	Other local option taxes	10,462				94,156		104,618		T09	104,618	14					
15	<b>TOTAL OTHER CITY TAXES</b>	65,546	0		0	94,156	0	159,702	0		159,702	15					
16	<b>Section B - LICENSES AND PERMITS</b>	3,147						3,147		T29	3,147	16					
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
18	Interest	3,075				4,123		7,198		U20	7,198	18					
19	Rents and royalties	1,878						1,878		U40	1,878	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	4,953	0	0	0	4,123	0	9,076	0		9,076	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants							0		B89	0	27					
28	Community development block grants					51,004		51,004	291,211	B50	342,215	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	<b>Total Federal grants and reimbursements</b>	0	0		0	51,004	0	51,004	291,211		342,215	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WALNUT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		100,158					100,158		C46	100,158	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	888						888		C89	888	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	7,531	3,599					11,130		C89	11,130	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	8,419	103,757	0	0	0	0	112,176	0		112,176	60
61												61
62	Local grants and reimbursements											62
63	County contributions	6,133						6,133			6,133	63
64	Library service							0		D89	0	64
65	Township contributions	18,264				23,250		41,514		D89	41,514	65
66	Fire/EMT service	7,468						7,468		D89	7,468	66
67								0		D89	0	67
68	CITIES Grant Water Source Capital Project							0	176,686		176,686	68
69	CITIES Grant Streetscape Project					135,899		135,899			135,899	69
70	Total local grants and reimbursements	31,865	0	0	0	159,149	0	191,014	176,686		367,700	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	40,284	103,757	0	0	210,153	0	354,194	467,897		822,091	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	145,771	A91	145,771	73
74	Sewer							0	54,191	A80	54,191	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	41,757						41,757		A81	41,757	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WALNUT						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees							0		A89	0	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges	39,129						39,129		A89	39,129	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges							0		A61	0	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	80,886	0	0	0	0	0	80,886	199,962		280,848	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	4,335				39,749		44,084		U99	44,084	108		
109	Deposits and sales/fuel tax refunds	991						991		U99	991	109		
110	Sale of property and merchandise	1,797				5,350		7,147		U11	7,147	110		
111	Fines							0		U30	0	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify	2,156						2,156			2,156	113		
114	Insurance - Towing Fire Truck	375						375			375	114		
115	Audit Refund	181						181			181	115		
116	Library Accounts - Memorial and Investments	6,159						6,159			6,159	116		
117	EBS Account		24,474					24,474			24,474	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	15,994	24,474	0	0	45,099	0	85,567	0		85,567	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WALNUT						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	409,171	221,421	105,916	0	353,531	0	1,090,039	667,859		1,757,898	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0	850,630	A89	850,630	126		
127	Regular transfers in and interfund loans					60,000		60,000	16,867		76,867	127		
128	Internal TIF loans and transfers in	25,000			89,843			114,843			114,843	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	25,000	0	0	89,843	60,000	0	174,843	867,497		1,042,340	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	434,171	221,421	105,916	89,843	413,531	0	1,264,882	1,535,356		2,800,238	132		
133												133		
134	Beginning fund balance July 1, 2017	717,414	257,470	10,448		978,699		1,964,031	359,545		2,323,576	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,151,585	478,891	116,364	89,843	1,392,230	0	3,228,913	1,894,901		5,123,814	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018						CITY OF WALNUT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention	17,382						17,382		E62	17,382	2				
3	Jail							0		E04	0	3				
4	Emergency management	689						689		E89	689	4				
5	Flood control							0		E59	0	5				
6	Fire department	54,201	2,795					56,996		E24	56,996	6				
7	Ambulance	26,734						26,734		E32	26,734	7				
8	Building inspections							0		E66	0	8				
9	Miscellaneous protective services							0		E66	0	9				
10	Animal control	2,444						2,444		E32	2,444	10				
11	Other public safety							0		E89	0	11				
12								0			0	12				
13								0			0	13				
14	TOTAL PUBLIC SAFETY	101,450	2,795		0	0	0	104,245			104,245	14				
15	Section B — PUBLIC WORKS											15				
16	Roads, bridges, sidewalks	34,860	108,446					143,306		E44	143,306	16				
17	Parking meter and off-street							0		E60	0	17				
18	Street lighting	1,454	10,540					11,994		E44	11,994	18				
19	Traffic control safety							0		E44	0	19				
20	Snow removal							0		E44	0	20				
21	Highway engineering							0		E44	0	21				
22	Street cleaning							0		E81	0	22				
23	Airport (if not an enterprise)							0		E01	0	23				
24	Garbage (if not an enterprise)	42,942						42,942		E81	42,942	24				
25	Other public works							0		E89	0	25				
26	Public Works Administration							0			0	26				
27	Engineering Management Services							0			0	27				
28	TOTAL PUBLIC WORKS	79,256	118,986		0	0	0	198,242			198,242	28				
29	Section C — HEALTH AND SOCIAL SERVICES											29				
30	Welfare assistance							0		E79	0	30				
31	City hospital							0		E36	0	31				
32	Payments to private hospitals							0		E36	0	32				
33	Health regulation and inspections							0		E32	0	33				
34	Water, air, and mosquito control							0		E32	0	34				
35	Community mental health							0		E32	0	35				
36	Other health and social services							0		E79	0	36				
37								0			0	37				
38								0			0	38				
39	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	39				
40	Section D — CULTURE AND RECREATION											40				
41	Library services	42,725	3,793					46,518		E52	46,518	41				
42	Museum, band, theater							0		E61	0	42				
43	Parks	5,927						5,927		E61	5,927	43				
44	Recreation							0		E61	0	44				
45	Cemetery							0		E03	0	45				
46	Community center, zoo, marina, and auditorium	26,216						26,216		E61	26,216	46				
47	Other culture and recreation							0		E61	0	47				
48								0			0	48				
49								0			0	49				
50	TOTAL CULTURE AND RECREATION	74,868	3,793		0	0	0	78,661			78,661	50				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WALNUT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification							0		E89	0	52
53	Economic development	64,033						64,033		E89	64,033	53
54	Housing and urban renewal							0		E50	0	54
55	Planning and zoning	347						347		E29	347	55
56	Other community and economic development							0		E89	0	56
57	TIF Rebates							0		E89	0	57
58								0			0	58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	64,380	0	0	0	0	0	64,380			64,380	59
60	Section F — GENERAL GOVERNMENT											60
61	Mayor, council and city manager	3,900	308					4,208		E29	4,208	61
62	Clerk, Treasurer, financial administration	98,704	69,378					168,082		E23	168,082	62
63	Elections	2,271						2,271		E89	2,271	63
64	Legal services and city attorney	1,586						1,586		E25	1,586	64
65	City hall and general buildings	13,779						13,779		E31	13,779	65
66	Tort liability	3,457						3,457		E89	3,457	66
67	Other general government	24,104						24,104		E89	24,104	67
68								0			0	68
69								0			0	69
70	TOTAL GENERAL GOVERNMENT	147,801	69,686		0	0	0	217,487			217,487	70
71	Section G — DEBT SERVICE				89,843			89,843			89,843	71
72								0			0	72
73								0			0	73
74	TOTAL DEBT SERVICE	0	0	0	89,843	0	0	89,843			89,843	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify										0	75
76						719,513		719,513			719,513	76
77								0			0	77
78	Subtotal Regular Capital Projects	0	0		0	719,513	0	719,513			719,513	78
79	— TIF CAPITAL PROJECTS — Specify										0	79
80								0			0	80
81								0			0	81
82	Subtotal TIF Capital Projects	0	0		0	0	0	0			0	82
83	TOTAL CAPITAL PROJECTS	0	0		0	719,513	0	719,513			719,513	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	467,755	195,260	0	89,843	719,513	0	1,472,371			1,472,371	84
85	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											85
86												86
TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"												

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 – Continued					CITY OF WALNUT					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
87	Section I — BUSINESS TYPE ACTIVITIES											87			
88	Water — Current operation							136,005	E91		136,005	88			
89	Capital outlay							1,375,425	G91		1,375,425	89			
90	Debt Service								F91		0	90			
91	Sewer and sewage disposal — Current operation							31,310	E80		31,310	91			
92	Capital outlay								G80		0	92			
93	Debt Service								F80		0	93			
94	Electric — Current operation								E92		0	94			
95	Capital outlay								G92		0	95			
96	Debt Service								F92		0	96			
97	Gas Utility — Current operation								E93		0	97			
98	Capital outlay								G93		0	98			
99	Debt Service								F93		0	99			
100	Parking — Current operation								E60		0	100			
101	Capital outlay								G60		0	101			
102	Debt Service								F60		0	102			
103	Airport — Current operation								E01		0	103			
104	Capital outlay								G01		0	104			
105	Debt Service								F01		0	105			
106	Landfill/Garbage — Current operation								E81		0	106			
107	Capital outlay								G81		0	107			
108	Debt Service								F81		0	108			
109	Hospital — Current operation								E36		0	109			
110	Capital outlay								G36		0	110			
111	Debt Service								F36		0	111			
112	Transit — Current operation								E94		0	112			
113	Capital outlay								G94		0	113			
114	Debt Service								F94		0	114			
115	Cable TV, telephone, Internet — Current operation								E03		0	115			
116	Capital outlay								G03		0	116			
117	Housing authority — Current operation								E50		0	117			
118	Capital outlay								G50		0	118			
119	Debt Service								F50		0	119			
120	Storm water — Current operation								E80		0	120			
121	Capital outlay								G80		0	121			
122	Debt Service								F80		0	122			
123	Other business type — Current operation								E89		0	123			
124	Capital outlay								G89		0	124			
125	Debt Service								F89		0	125			
126	Internal service funds — Specify											126			
127											0	127			
128											0	128			
129	TOTAL BUSINESS TYPE ACTIVITIES							1,542,740			1,542,740	129			



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WALNUT						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	467,755	195,260	0	89,843	719,513	0	1,472,371	1,542,740		3,015,111	130		
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131		
132	Regular transfers out	60,000				11,867		71,867	5,000		76,867	132		
133	Internal TIF loans/repayments and transfers out			114,843				114,843			114,843	133		
134								0			0	134		
135	TOTAL OTHER FINANCING USES	60,000	0	114,843	0	11,867	0	186,710	5,000		191,710	135		
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	527,755	195,260	114,843	89,843	731,380	0	1,659,081	1,547,740		3,206,821	136		
137												137		
138	Ending fund balance June 30, 2018:											138		
139	Governmental:											139		
140	Nonspendable							0			0	140		
141	Restricted		202,974			4,493		207,467			207,467	141		
142	Committed	177,423	80,657	1,521		656,357		915,958			915,958	142		
143	Assigned	245,341						245,341			245,341	143		
144	Unassigned	201,066						201,066			201,066	144		
145	Total Governmental	623,830	283,631	1,521	0	660,850	0	1,569,832			1,569,832	145		
146	Proprietary								347,161		347,161	146		
147	Total ending fund balance June 30, 2018	623,830	283,631	1,521	0	660,850	0	1,569,832	347,161		1,916,993	147		
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	1,151,585	478,891	116,364	89,843	1,392,230	0	3,228,913	1,894,901		5,123,814	148		
149												149		

<b>Part III</b>	<b>INTERGOVERNMENTAL EXPENDITURES</b> <span style="float:right;"><b>CITY OF WALNUT</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																		
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">Purpose</th> <th style="width:70%;">Amount paid to other local governments</th> </tr> <tr><td>Correction.....</td><td>M05 \$</td></tr> <tr><td>Health.....</td><td>M32</td></tr> <tr><td>Highways.....</td><td>M44</td></tr> <tr><td>Transit subsidies.....</td><td>M94</td></tr> <tr><td>Libraries.....</td><td>M52</td></tr> <tr><td>Police protection.....</td><td>M62 13,738</td></tr> <tr><td>Sewerage.....</td><td>M80</td></tr> <tr><td>Sanitation.....</td><td>M81</td></tr> <tr><td>All other.....</td><td>M89 \$ 13,738</td></tr> </table>					Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62 13,738	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$ 13,738	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">Purpose</th> <th style="width:70%;">Amount paid to State</th> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$</td></tr> </table>					Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Purpose	Amount paid to other local governments																																		
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Highways.....	L44 \$																																		
All other.....	L89 \$																																		
<b>Part IV</b>	<b>SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																		
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2">Amount - Omit cents</th> </tr> <tr> <td style="width:30%;">Z00 \$</td> <td>210,497</td> </tr> </table>										Amount - Omit cents		Z00 \$	210,497																						
Amount - Omit cents																																			
Z00 \$	210,497																																		
Total salaries and wages paid.....																																			
<b>Part V</b>	<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>																																		
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2018				Interest paid this year																											
Purpose	Debt outstanding JULY 1, 2017 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)																											
1. Water utility	19U \$ 760,000	29U \$	39U \$ 75,000	49U \$ 685,000	49U	49U \$	49U \$	191 \$	14,243																										
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189																											
3. Electric utility	19U	29U	39U	49U	49U	49U		192																											
4. Gas utility	19U	29U	39U	49U	49U	49U		193																											
5. Transit-bus	19U	29U	39U	49U	49U	49U		194																											
6. Industrial Revenue	19T	24T	34T		44T	44T		189																											
7. Mortgage revenue	19T	24T	34T		44T	44T		189																											
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189																											
9. Notes Payable	19U	29U	39U	49U	49U	49U	49U	189																											
10. GO	19U	29U	39U	49U	49U	49U	49U	189																											
11. Parking	19U	29U	39U	49U	49U	49U	49U	189																											
12. Airport	19U	29U	39U	49U	49U	49U	49U	189																											
13. Stormwater	19U	29U	39U	49U	49U	49U	49U	189																											
14. Section 108	19U	29U	39U	49U	49U	49U	49U	189																											
<b>Total long-term debt</b>	<b>760,000</b>	<b>0</b>	<b>75,000</b>	<b>685,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,243</b>																											
<b>B. Short-term debt</b>		Amount - Omit cents																																	
Outstanding as of JULY 1, 2017				61V \$	170,000																														
Outstanding as of JUNE 30, 2018				64V \$	170,000																														
<b>Part VI</b>		<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>			Amount - Omit cents																														
Assessed Valuations by Levy Authority and County, AY2016/FY2018						39,593,464		x .05 = \$	1,979,673																										
Actual valuation -- January 1, 2016					\$																														
<b>Part VII</b>		<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018</b>																																	
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																										
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61																														
	\$		\$				1,916,993	1,916,993																											
	REMARKS								V98																										